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STATE BOARD OF EQUALIZATION

October 6, 1953

S--- & Company  
Office of General Attorney  
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--- X, Illinois

Attention: Mr. W--- O. E---  
Attorney at Law

Your letter of September 14

Gentlemen:

You have submitted two wing tags and ask if your purchase of them is exempt from tax under Ruling 49.

The tags are placed on the wings of fowl to identify the type of fowl and to show your name and trade mark.

Your purchase of these tags is exempt from both sales and use tax if the tag remains with the fowl until it reaches the ultimate consumer, that is, the purchaser at a butcher shop.

Very truly yours,

Bill Holden,  
Junior Counsel

BH:ja

cc: ---